

**IMPACT OF INTERNALLY GENERATED REVENUE ON COMMUNITY  
DEVELOPMENT :A CASE STUDY OF ASA LOCAL GOVERNMENT AREA, KWARA  
STATE**

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**ABSTRACT**

*Despite the fact that revenue accrues to Asa Local Government from the statutory Federal Allocation and internally generated sources, the Local Government still suffers from inadequate developmental projects. The local government is faced with problems ranging from underdevelopment, irregular payment of staff salary and stunted growth. This study examined the sources of revenue generation, the capacity of Asa Local Government in generating revenues for developmental programmes and the extent to which the generated revenues have been used for community development in Asa Local Government. The study relied on both primary and secondary data. 218 questionnaires were received and analyzed using Statistical Package for Social Sciences ( SPSS) software. Finding from the study showed that: 1. Asa Local Government generates revenues from internal and external sources. External sources are the statutory allocation from Federal account and borrowed money from the State government. The local government generated huge amounts of revenue from market rates and levies and permit fee on land and establishment. 2. Tax enforcement is not efficient and majority of the respondents agreed that local government officers are more efficient than consultants. 3. Majority of the respondents agreed that generated revenue supports availability of borehole and well water but disagreed that grading of roads is executed on quarterly basis through internally generated revenue. Majority of the respondents also disagreed that the level of development has encouraged people to pay taxes and strongly disagreed that Asa is ahead of other local government in the provision of basic amenities and disagreed that Internal generated revenue in Asa is used to build shopping complex and modern market in Asa local government area. The study recommended that better training, autonomy and job motivation could help revenue collectors perform efficiently while proper utilization of revenue generated would encourage tax payers to pay their taxes regularly. Key words: Revenue, Generation, Community, Development.*

**INTRODUCTION**

The ideas behind the creation of local governments in Nigeria are that the people at the local level are assumed to have the fullest awareness of their needs. Every local jurisdiction has its unique economic, social and physical characteristics and its historical tradition which are better understood by its people. Thus, the Local Government Areas are created to provide the services

which the Federal and State Governments cannot easily undertake due to their remoteness from the local communities (Uhunmwangho and Epelle, 2008). Therefore, the only reasonable form of development is the one that comes from within, through the will and desires of the people.

The constitutional mandates of local government are to consider and make recommendations to a State Commission on Economic Planning or any similar body on: the economic development of the state, particularly as far as the areas of authority of the council and of the state are affected; and proposals made by the said commission or body.. Local government areas are also saddled with the responsibility of licensing bicycles, trucks (other than mechanically propelled trucks), canoes, wheel barrows and carts; establishment, maintenance and regulation of slaughter houses, slaughter slabs, markets, motor parks and public conveniences; construction of maintenance of roads, streets, street lighting, drains and other public highways, parks, gardens, open spaces, or such public facilities as may be prescribed from time to time by the House of Assembly of a state. The government at the local level equally carries out the task of naming roads and streets and numbering of houses; provision of maintenance of public conveniences, sewage and refuse disposal; registration of all births, deaths and marriages; assessment of privately owned houses or tenements for the purpose of levying such rates as may be prescribed by the House of Assembly of a States amongst others (Fourth Schedule of 1999 Constitution).

In all these, revenue is central to the optimal performance of local administration because if local governments do not have sufficient revenue, they cannot develop the communities. There are two sources of local government revenue. They are external and internal sources. Statutorily, local governments collect monthly allocation from Federal source which they receive within the content of the joint account with the state government which is referred to as State Joint Account Allocation. But in many instances, federal allocation is very lean. This shortfall in federal allocation is caused by many factors. Among them is the fall in the price of oil which is the main source of income for Nigeria. Therefore, this shortfall in federal allocation has necessitated local administration to look inward for internally generated revenue to complement federal allocation for their developmental programmes.

Nigeria runs a federal system of government that consists of three tiers, that is, the federal, state and local governments. Each of these spheres has constitutionally assigned responsibilities to

discharge. Orewa, (1983) noted “it has been generally agreed that no central government can satisfactorily conduct administration wholly from the capital through civil servants based at the headquarters. Thus, the need for a form of decentralization, such practice will enable the government to reach out to the people at the local level”. Tonwe (2007) states that with the amount and variety of work to be done country-wide by government, it is impossible for a single authority to undertake directly their performance and the government too does not have the requisite knowledge of all the diverse problems which are local in nature. In spite of its centrality to the development process at the grass root, a major recurrent problem of local government in Nigeria is the ever dwindling revenue generation, discernible from budget deficits and paucity of funds for robust economic growth and development.

Consequently it has the responsibility to articulate the needs of these people and formulate plans and strategies towards realizing them. Even the urbanized cities are broken into local government areas such that the activities of state governments are interwoven with those of the local governments in particular. This development policy has created many avoidable problems some of which are massive rural-urban migration thereby causing over congestion and heating up the cities, infrastructural decay at the rural areas due to total neglect and abandonment and mass poverty in the country due to lack of proper harmonization of the nation’s resources among others.

The focus of this study is to assess whether local government has been able to generate sufficient revenues to prosecute community development at the local level. If they have, to what extent have they used the generated revenue for the developmental purposes in their areas of jurisdiction? The Kwara State Government established the Kwara State Internal Revenue Service (KWIRS) in collaboration with local government officials to generate revenue across the state. To what extent is this joint effort benefiting the local government?

### **Statement of the Problem**

Despite the fact that revenue accrues to Asa local government from the statutory federal allocation and internally generated sources, the local government still suffers from inadequate developmental projects. Asa local government like other local governments in Nigeria was created for the development of the people at the local area. The local government is faced with

problems ranging from underdevelopment, irregular payment of staff salary and stunted growth (Edogbonya and Ja'afaru 2013). For instance, the workers are owed 8 months and 72% between 2016 and 2017). In 2016, Asa local government staff were paid 45% in January but no payment in February, March 30%, April 40%, May 50%, June 25%, August 80%, September 35%, October 25%, and in 2017, January 57%, February 75%, March 55%, April 77%, May 52%, June 77.8%, August 61%, November 81%.

Besides, certain percentage of the statutory allocation to Asa Local Government has always been deducted by the state government thereby presumably causing the local government to underperform as characterized by dilapidated infrastructural facilities, irregular payment of salary and unavailability of social services to the rural populace and underdevelopment of the local communities (Raji and Amin, 2017). This work assesses the extent to which Asa Local Government has used its accrued generated revenues for the development of the area. There are many researches on Local Government Administration in Nigeria (Emenuga 1993, Kayode 1993, Lawal 2000, Ezeh 2000, Tonwe 2008) but none has been written on impact of internally generated revenue on community development in Asa local government area of Kwara State. This work intends to fill the gap.

### **The Main Aim and Objectives of the study**

The main aim of this study is to ascertain the sources of internally generated revenue for Asa Local Government Area of Kwara State and the extent to which the resources have been used for community development in the area. The specific objectives are to;

- a. examine the sources of revenue to Asa local government;
- b. examine the capacity of Asa Local Government in generating income for developmental programme;
- c. assess the extent to which the generated revenue has been used for community development in Asa Local Government; and

### **Research Questions**

- i. What are the sources of revenue to Asa Local Government?

ii. Does Asa Local Government Area have maximum capacity to generate income for developmental purposes?

iii. What are the impacts of generated revenue on the development of Asa Local Government Area?

### **Brief History and Sources of Local Government Revenue to Asa Local Government Area**

Asa local government was created on August 24<sup>th</sup>, 1976 by the Federal Military government during the military regime of Gen. Olusegun Obasanjo with the headquarter at Afon. Asa local government shares boundary with Ilorin West, Ilorin East, Offa, Oyun, Ifelodun and Moro local government of Kwara State and Oyo State respectively. The local government comprises of three districts namely Afon, Onire and Owode districts which are further divided into 17 wards for administrative convenience. These include Afon, Aboto, Budo-Egba, Ila-Oja, Laduba, Ogbondoroko/Reke, Ogele, Okeso, Alapa/Onire/Ode-Giwa, Agbonna/Elebue/Fata, Awe/Onimoro/Adigbogbo, Efue / Burokodo, Gambari/ Ayekale, Okeweru/ Yowere, Ote/Ballah, Owode/ Gbogun, and Sosoki /Yowere ward. The population of Asa local government is above 126,000 (Population Census,2006). It has land mass of 1,401SQ.KM. The major languages in Asa are Yoruba, Fulani and Nupe language but Nupe has been deeply influenced by Yoruba language. The major occupations in Asa local government are farming, blacksmith, civil service and herdsman.

The revenue that accrues to Asa Local Government of Kwara is derived from two sources, namely: External sources and internal sources. The external sources of Local Government revenue/ income include: statutory allocation from federation account in accordance with section 162(3) of the 1999 constitution of the Federal Republic of Nigeria and Statutory allocation from State Government to the local governments in its area of jurisdiction. Asa local government generates income through Federal grants –in –aid and State grants-in –aid. Equally, Asa borrows from State Government and financial institutions and local government share of value added tax (VAT).

Internal Sources: The internally government revenue of Asa Local Government includes : local rates and commission paid to Local Government for assisting in the collection of some taxes or

dues on behalf of the state government, market rates and levies excluding any market where state finance is involved, Wheel-barrow fees, permits fees and local Government business investment. More so, Asa local government generates revenue from tenement rates, fees from schools established by the local government, shops and kiosk rates, slaughter slab fees, religion places establishment permit fee, birth and death registration fees. The local government generates income through naming of street registration fee, excluding any street in the state, right of occupancy fees on lands and cattle tax payable by cattle farmer only ( Saka, 2017).

### **Impact of Revenue Generation on Community Development**

There are a lot of benefits people derive from the generated revenue of the local government. These include; provision of clean water for the people in the local government area and construction of good roads for easy movement of transportation. The revenue generation is also channeled through provision of a well-equipped health centre in the community to reduce the death rate of the people. Also, generated revenue is used to provide free education in the community to reduce the level of illiteracy in the society, stability of electricity in the community by the serious and committed government.(Edogbanya and Jafaaru, 2013)

## **REVIEW OF LITERATURE AND THEORETICAL FRAMEWORK**

### **Local Government**

Bello (in Akhakpe, 2011) defines local government as “that unit of administration with defined territory and powers as well as administrative authority with relative autonomy”.Dumadu (2008) involves a philosophical commitment to democratic participation in the governing process at the grassroots level. This implies legal and administrative decentralization of authority, power and personnel by a higher level of government to a community with a will of its own, performing specific functions as within the wider national framework. The United Nations Office for Public Administration quoted in Ola and Tonwe (2009) defines local government as: “a political subdivision of a nation or (in a federal system) state, which is constituted by law and has substantial control of local affairs, including the powers to impose taxes or to exert labour for prescribed purpose. The governing body of such an entity is elected or otherwise locally selected”.

## **Revenue**

Fayemi (1991) defines revenue as all tools of income to government such as taxes, rates, fees, fines, duties, penalties, rents, dues, proceeds and other receipt of government to which the legislature has the power of appropriation. He further classified government revenue into two kinds – recurrent revenue and capital revenue. Etuk-udo (1973) defines revenue as an income from both the fixed asset and current asset. He further describes fixed asset as an asset which is expected to last more than one year and it is for future benefit and can be converted to cash immediately. The Longman dictionary of contemporary English (1995), defines revenue as money that a business or an organization receives over a period of time especially from selling goods or services. It also described revenue as money that government received from tax. Advance learning dictionary of current English (1992), defines revenue as the total annual income of the state collected for public use. It further described it as income, derived from taxation. Oladimeji (1985), describes revenue as the total income generated from federal, state and local government. He stated further that what makes local government as constitutional matters is the revenue sharing perspectives. Hepworth (1976) describes revenue as an income or funds raised to meet the expenditure. He added further that revenue is raising resources needed to provide government services. He also stated that there are two aspect of finance – Income and Expenditure. In other word, the sources of fund and utilization.

## **Development**

Development refers to man's progressive qualitative and continued improvement of human labour (Chukwuemeka, 2013). Development is needed not only to enable citizens have higher standards of living and material advancement, but also to achieve socio-economic and political transformation as well as attain technological feats over the environment (Igbokwe-Ibeto, 2003). Development is viewed as "multi-dimensional, referring to positive changes which affect the majority and which lie in the social, economic, political and cultural spheres of societal life. According to Rudeback (1997) development is about the people, beginning from the grassroots where majority of Nigerians live. It is the ability of a people to use their cultural values over a period of time to change their situation whereby each new stage is better than the preceding one.

Development involves a departure from the past to the new situation, which is reflected in the economic, social, educational and political aspects of a nation.

Lawal and Oluwatoyin (2011) said that development as a concept is a victim of definitional pluralism. Rodney (1972:9) defines development as: “a many-side process. At the level of the individuals, it implies increased skills and capacity, greater freedom, creativity, self-discipline, responsibility and material wellbeing”. Todaro (1977) notes that development must therefore be conceived as a multi-dimensional process involving changes in structure, attitudes and institutions, as well as the acceleration of economic growth, the reduction of inequality and the eradication of absolute poverty.

### **Community Development**

Community development is defined within the National Occupational Standards for Community Development as: a long term value- based process which aims to address imbalances in power and bring about change founded on social justice, equality and inclusion. Darby and Morris in Nkwede (2009) defines community development as “an education which would raise levels of local awareness and increase the confidence and ability of community groups to identify and tackle their own problems. United Nations (1948) community development is viewed as that practice of coming together by Persons in the community to undertake group action and proffer common resolutions to challenges and difficulties facing the community (Ifiokobong, 2016).

### **Empirical Review**

Vincent (2001) studies on tax and public revenue mobilization in Nigeria have shown a high degree of centralization. According to Emenuga (1993), the allocation of revenue to the tiers of government has not adhere strictly to the expenditure requirements of each tier, thus the federal government has become a surplus spending unit while other functions, proposes the determination of a tier’s share through the aggregation of its basic expenditure needs. To reduce the gap between tax power and responsibilities, two types of revenue sources are allocated to each tier. These are independent revenue sources and direct allocation from the federation to which centrally collectable revenues are paid. Local government also receives allocations from State Internal Revenues. An agreed formula for vertical revenue sharing is used in sharing funds from the federation account. Another key issue in the practice of public revenue mobilization in

Nigeria is how to distribute the bloc share from the federation account among the constituent units of each tier i.e. among the 36 states and the 774 local governments. This is called horizontal revenue sharing. In Nigeria, there are four categories in the vertical allocation list – federal, state, local governments, and the special fund. The allocation to the Federal Capital Territory (FCT) is accounted for under the special fund which is administered by the federal government.

Public revenue mobilization is one of the most keenly contested issues in Nigeria. A comprehensive review of the reports of the various commissions and government policies from the 1946 Philipson Commission to the activities of the National Revenue Mobilization, Allocation and Fiscal Commission established in 1989 could be found in Kayode(1993), Emenuga (1993) and Ekpo (1994). Local governments in Nigeria receive statutory allocations from the two higher tiers of government (federal and states). At present, revenue sharing formula, local governments receive 20 per cent from the federation account. They are also statutorily entitled to 10 per cent of states' internally generated revenue. As regards to Value Added Tax, local governments receive 30 percent in 1998. This was shared to local governments, on the following basis: equality (50 per cent): population (30 percent) and derivation (20 per cent). In 1999, local governments received 35 per cent of the VAT proceeds. The federal government controls all the major sources of revenue like import and excise duties, mining rents and royalties, which are national in nature (foreign affairs, environment, immigration and defense) should be provided by the central government while those whose benefits are mainly localized should be assigned to the lower levels of government. Quasi-private goods or intermediate goods and services such as administration, health and welfare services should on account of efficiency petroleum sales tax, petroleum profit tax and companies income tax among other revenues sources.

Hofer and Schedal (1978), described strategy as a game plan through which aims and objectives of an organizations are achieved. They further defined strategy as revenue generation as the fundamental pattern of present and planned resources department and environmental interaction that indicate how the organization will achieve its aims and objectives. They added further that it is the skill employed in managing any affairs, which includes the local government affairs especially in the means of generating revenue. According to them, depicted that strategy of revenue generation must aim at ensuring the survival of local government as it relates to

determine priorities and decision making, enhancing the viability of local government objectives, de-emphasizing on federal and statutory allocation, tapping all available opportunities in their areas, ensuring effective and efficient management of financial resources, maximizing revenue while minimizing the cost of collection.

However, for effective revenue generation, they suggested strategies like introduction of additional sources of revenue, providing an incentive for extra efforts of the revenue generation staffs, tapping all available opportunities in the areas, periodic raiding by officer of the revenue generation, efficient and effective collection of existing taxes, taking advantages of business or commercial opportunities in their local areas, public enlightenment and campaign that will educate the tax payer on the importance of prompt payment. Their work is relevant to this study but they failed to address revenue utilization.

Adeosun (1991), stated that strategy to generate more revenue should be given an adequate attention in local government system. This is because the federal and state statutory allocations are prone to external influence. He finally stated that the local government should respond promptly and adequately to the changing in the needs of their communities, decides the relative priorities, articulate plan and programmes, set target and standard, monitoring measures and mobilize financial resources with emphasis on those generated internally to accomplish agreed goals. He concluded that the failure of strategy of revenue generation would be blamed on the caliber of people employed for the task in terms of their education, status, mentality, knowledge, sincerity honest and experience, the type of training and orientation given to the people on field of revenue generation, remuneration or reward and other benefit enjoyed by the staffs, how committed are the people to taxes, fees and other dues, because some of the tax payer sees government facilities as free goods to be enjoyed by all at no cost rate, while other people believed that government should provide those some basic amenities before asking people to pay for such services, the actual remittance of revenue generated to the local government account. This is because not all revenue generated will be remitted to the account of local government. Doubts the people on whether the payment are actually go into government purse or not, because there are several fraudulent practice by revenue officials.

Adeosun (1991) describes the strategy of revenue generation as the bed-rock of any local government. The viability of any local government to the level at which the services are rendered and the quality of those services are inextricably linked with the financial resources available to them. He equally believed that if there is fund, then the ability of local government to perform will depend on the quality of staffs and equipment need to be recognized as the third tier of government – as the one which is closer to the people, therefore things at the local level can be easily noticed and perhaps has some impact on the people. According to Ojo (2009) local governments have performed below expectations as a result of poor management. Undoubtedly, finance and its prudent management are the bedrock of effective functioning of local government. It is against this backdrop that Tonwe (1995, cited in Ojo 2009) argues that local governments require finance to perform their statutory functions. The ability of the local government to do this is largely dependent on availability of fund, coupled with efficient management which constitutes the required catalyst necessary for timely execution and completion of their development projects. Agu (2007) identified the external and internal sources of revenue to the local governments. According to her, the external sources of revenue to local government in Nigeria are: statutory allocation and loan while the internal sources include: community tax or flat rate tax, fees, licenses, registration of marriages, development rate, capitation and other forms of rates, registration of births and ;deaths, property rate, registration of public eating housed. She also mentioned grant-in-aid as non-statutory allocation from the Federal government to the state or local government or from state to local government usually to augment the recipients' revenues.

Okolie and Eze (2006) x-rayed the external and internal sources of revenue to the local government. They identified statutory allocation, state governments' mandatory contributions to the local government from her internally generated revenue, borrowing, and grants-in aids from NGO's, Community Development Association (CDA'S) and government, as the external sources of revenue to the local government. They viewed internal sources of revenue to local government as being necessitated by the quest to expand the revenue base of the local government, hence they stated thus; In order to expand its revenue base and to local governments generated revenues internally through a variety of sources (Okolie and Eze, 2006). They further enumerated the internal sources of revenue to local government as storage fee, development

rates/capitation rates, advertisements, obstruction levies/fines, liquor license fees, small-scale fees/levies, and sanitary levies and cattle rates.

Ona (2000) focuses his attention on the internal sources of revenue to the local government in Nigeria. He classified it as taxes, rates, fines, earnings from economic activities, rent, and interest collection and recording, he outlined the duties and responsibilities of local government revenue collectors. Regrettably, in spite of his regulations put in place, certain conditions, according to him, facilitate fraud in collection, accounting and remittance of the revenue collection by the revenue collectors and these include: shoddy nominal tax roll, issuance of fake receipts, dishonest recording and inadequate recording materials. Ugwu (2000) in apparent continuation of the issues being discussed outlined the external and internal sources of revenue to local governments in Nigeria. The external sources include: the statutory allocation from federal government, the states statutory allocation of internally generated revenues, local government share of Value Added Tax(VAT), and special grants while the internal sources comprise property taxation such as tenement rate, licenses, fines and fees, markets, shops, kiosks, motor parks and towing operations, local flat rate/ community rate, cattle tax, grants in lieu of rates, out-doors advertisement/hoarding and entertainment, restaurant, laundries, revenue from sales, interest payment and dividend, revenue from commercial of contracts, identification certificates, rent on local government property, capital enterprises and other miscellaneous sources. He further mentioned donations from public-spirited individuals or philanthropists, and bank loan as part of the sources of revenue to the local government, although he did not classify them as external or internal sources.

Okoli (2000) identified two major sources of revenue to local government councils as internal sources; and government grants and loans. He noted that the internal sources of revenue to the councils varied from local government to local government and these consisted of property rate, capitation rates, cattle rates, development rates, market/motor park fees, vehicle licenses and liquor licenses. Ozor (2000) noted that “there are a number of ways in which local governments can source for funds in order to fulfill their financial obligations and responsibilities to the electorates”. These include: statutory allocations, grants from the state governments and internally generated revenues. He identified local taxes as the major internal sources of revenues.

However, he commented that: People refuse to pay up due to lack of transparent honesty and public accountability on the part of some local government officials.

Orewa(1986) describes and discusses various sources of revenue open to local governments and problems in the collection and management of their finance. Such problems are shortage of trained manpower, ignorance of the councilors over their duties and non-commitment to duty on the part of the staff and councilors alike. Adediji (1979) blames poor internal revenue generation of local government on lack of proper structure, low quality of staff and lack of mission and comprehensive functional role. According to him, these problems lead the local government into vicious circle of poverty. This is due to the fact that inadequate funding results in employment of low skilled and poorly paid staff. Omopariolar and Adewale (1998), state that high incidence of tax evasion also plays a major role in poor internally generated revenue in the local government system. Most Nigerians are not willing to pay taxes.

Olaokun (1979) states that: there are variations in the capacity of the different levels of government may not have enough capacity to raise enough revenue when it is realized that in a federation it is desirable for every state or locality to attain minimum level of services. It becomes imperative that for these areas that have low revenue-raising capacity to meet up with the national minimum they have to impose heavier taxes on inhabitants of such areas. These existing literatures have failed to explain the impact of state – local government intergovernmental relations on internally generated revenue. Local government system in Nigeria needs a moderate amount of financial autonomy to be able to discharge its responsibilities effectively. Public revenue in a federal system assumes that there are benefits to be derived from decentralization.

### **Theoretical Framework**

The theory of fiscal federalism is applied for this study because of its relevance. The theory which was originally developed by Musgrave (1959) concerns the division of public sector functions and finances in a logical way among multiple layers of government (King 1984). Fiscal federalism, as it is called, is used to refer to the fiscal arrangement among the different tiers of government in a federal structure (Ekpo, 2004). Initially, stabilization and distribution were considered the cardinal points in federal arrangement. According to Bello (1990), the most

dominant area of intergovernmental relations is finance. This is because no level of government can perform its functions without strong financial base.

The theory of fiscal federalism applies to local service units in metropolitan area as to states in a federation (Gramlich 1977, Rubinfeld 1987). In principle, however, there are important analytical and policy differences, not only between local metropolitan problems and federal state problems but even between tight federal state problems but even between tight federations such as Germany and “Loose” federation such as Canada with the United States somewhere in between. These differences arise in part from the differing nature and rigidity of the constraints imposed by political institutions. The question has attracted considerable attention in recent years in part because of the emergence of nascent “federal institutions” especially in third world countries.

The systems theory propounded by David Easton is also relevant to this work. According to him, the political system is defined as the system of interactions in any society through which binding and authoritative decisions are made and implemented. Easton considers the political system to exist within an environment of other systems which include the physical, biological, social, psychological, among others, which shape it and are in turn affected by the political system through conscious transactions and exchange. In addition, Easton noted that the political system functions by getting inputs from its environment. Inputs are events in the environment, which evoke responses from the system. Inputs could be demands that values should be allocated in a particular way, or they could be supports that are expressions of approvals for particular decisions and complimentary services to the political structure; whereas outputs are decisions of the political system and the provision of amenities and welfare of its citizens.

The system approach is useful to the study of revenue generation on community development at local government level in Nigerian local governments. Local governments in Nigeria do not function in isolation. They operate within economic, social and political environment, which shape its operations and are in turn shaped by it. While the government plays the important role of authoritative allocation of values, including the provision of social and essential infrastructure, it cannot perform this important task satisfactorily without the support, especially in the area of revenue generation. This understanding is at the heart of the revenue mobilization, taxation, rates

and other income accruing exercises. Thus, in order to discharge its functions effectively, there is the need for efficient mobilization of revenue in the local governments. The federal and state governments as well as the citizens and market organizations provide supports to Asa local government in its task of improving the well-being of the people of the area and giving them a sense of belonging. These supports bring development in the society (Ifeayekwu, 2012).

### **Methodology**

This research is a descriptive study designed to investigate into the topic; Impact of internally generated revenue on community development in Asa local government area of Kwara State . Both primary and secondary data were used. The population of this study is drawn from Asa local government. However, the information given by Personnel of Administrative Department of the Asa showed that there is about 756 staff under the local government council. The Simple random method is used for this study for avoidance of bias and ensures equal representation in response to questionnaire administered. The sample size for this study is 240 but 218 were retrieved. The first section captures bio-data information of the respondents while the second section captures information based on the concept of this research, using a 5-point Likert scale with “ 1= Strongly Disagree” and 5=Strongly Agree. The data gathered will be analyzed using the Statistical Package of Social Sciences (SPSS) is used for easy analysis. This primary data will be analyzed through pilot study, regression, correlation analysis, skewness and kurtosis. 6 respondents were interviewed in order to complete the work. Two respondents each from Asa local government council, communities and internal revenue service.

### **Data Presentation and Analysis**

Table 1: Bio-Data of the Respondents

Sex	Frequency	Percent
Male	144	66.1
Female	74	33.9
Total	218	100.0
Marital Status	Frequency	Percent

Single	54	24.8
Married	164	75.2
Total	218	100.0
Age	Frequency	Percent
18-30	56	25.7
31-40	60	27.5
41 and above	102	46.8
Total	218	100.0
Occupation	Frequency	Percent
Civil Servant	164	75.2
Farmer	9	4.1
Artisan	28	12.8
Others	17	7.8
Total	218	100.0
Length of Service	Frequency	Percent
Below 4years	56	25.7
Between 4 and 9years	58	26.6
9years and above	104	47.7
Total	218	100
Qualification	Frequency	Percent
Primary/S.S.C.E/Equivalent	40	18.3
NCE/ND/DIPLOMA	71	32.6
BA/BSC/HND	96	44.0
MBA/MSC/PHD	11	5.0
	218	100.0
Staff Category	Frequency	Percent

Management	44	20.2
Senior	86	39.4
Junior	76	34.9
Contract	12	5.5
Total	218	100.0

Source: Researcher’s Field Survey 2017

The above table presents the respondents’ profile. These include sex, marital status, age, and occupation, length of service, qualification and staff category. A total of 218 of respondents completed the questionnaire. The respondents consisted of 144 (66.1%) male and female 74 (33.9%) responses to the survey. That shows that the majority of the respondents were male. The majority of the respondents are married. The distributions of respondents’ age are categorized into three. Respondents from 41 and above years old are the majority, 102 (46.8%). The majority of the respondents are civil servants, 162 (75.2) and 9years and above 104 (47.7%) are the majority. The majority of the respondents are BA/MSc/HND holders, 96 (44.0%) and the majority of the respondents are senior staff, 86 (39.4).

**Table2: Sources of Revenue Generation in Asa**

Items	Opinio n	Percen t	Mean	Standard Deviation	Remark
Asa local government generates sufficient revenue both internally and externally.					
Strongly Disagree	37	17.6			
Disagree	82	37.6			
	20	9.6			
Undecided	72	33.0	2.6789	1.119044	
Agree	7	3.2			Disagree
Strongly Agree	218	100.0			

Total					
The local government generates revenue through marriage, birth and death fees.					
Strongly Disagree	4	1.8			
Disagree	47	21.6			
	16	7.3			
Undecided	90	41.3	3.7202	1.14387	Agree
Agree	61	28.0			
Strongly Agree	218	100.0			
Total					
Asa receives huge amount of money from market rates and levies					
Strongly Disagree	17	7.8			
Disagree	22	10.1			
	15	6.9			
Undecided	124	56.9	3.6789	1.12271	Agree
Agree	40	18.3			
Strongly Agree	218	100.0			
Total					
Asa local government area generates income through public convenience sewage and refuse disposal fees.					

Strongly Disagree	22	10.1			
Disagree	129	59.2			
	8	3.7			
Undecided	42	19.3	2.5550	1.14369	
Agree	17	7.8			Disagree
Strongly Agree	218	100.0			
Total					
Asa local government borrows from State and financial institutions.					
Strongly Disagree	25	11.5			
Disagree	41	18.8			
	18	8.3			
Undecided	95	43.6	3.3761	1.29008	Agree
Agree	39	17.9			
Strongly Agree	218	100.0			
Total					
The local government collects permit fee on land and establishment.					
Strongly Disagree	17	7.8			
Disagree	23	10.6			
	17	7.8			
Undecided	123	56.4	3.6514	1.12267	Agree
Agree	38	17.4			
Strongly Agree	218	100.0			
Total					

Researcher's Field Survey, 2017

The table shows that objective one contains six questions. It also show that the total number of respondents 34 (15.6) Strongly Disagree, 82 (37.6) Disagree, 23 (10.6) Undecided, 72 (33.0)

Agree and 7 (3.2) Strongly Agree. The majority Disagree that Asa local government generates sufficient revenue both internally and externally. The majority of the respondents Agree that Asa local government generates revenue through marriage, birth and death fees as shown in the above table. The respondents of 20 (9.2%) Strongly Disagree, 24 (11.0%) Disagree 21 (9.6%), Undecided, 117 (53.7%) Agree, 36 (16.5%) Strongly Agree. The majority agree that Asa receives huge amount of money from market rates and levies. The respondents of 18(8.3%) Strongly Disagree, 128 (58.7%), Disagree, 9 (4.1%) Undecided, 46 (21.1%) Agree, 17 (7.8%) Strongly Agree. Therefore, the majority of the respondents Disagree that Asa local government area generates income through public convenience sewage and refuse disposal fees. The respondents of 27(12.4%) Strongly Disagree, 42 (19.3%) Disagree, 22 (10.1%) Undecided, 90 (41.3%) Agree, 37 (17.0%) Strongly Agree. The majority of the respondents Agree that Asa local government borrows from State and financial institutions. The respondents of 20(9.2%) Strongly Disagree, 24(11.0%) Disagree, 21 (9.6%) Undecided, 117 (53.7%) Agree,36 (16.5%) Strongly Agree. The majority of the respondents Agree that Asa local government collects permit fee on land and establishment.

**Table 3: Capacity of Revenue Generation in Asa**

Items	Opinion	Percent	Mean	Standard Deviation	Remark
Tax enforcement in Asa is efficient					
Strongly Disagree	34	15.6			
Disagree	82	37.6			
Undecided	23	10.6	2.7064	1.17425	Disagree
Agree	72	33.0			
Strongly Agree	7	3.2			
Total	218	100.0			

Asa local government revenue officers are more efficient than consultants.					
Strongly Disagree	1	5			
Disagree	47	21.6	3.7477	1.10116	Agree
Undecided	19	8.7			
Agree	90	41.3			
Strongly Agree	61	28.0			
Total	218	100.0			
Revenue collectors in Asa are very efficient in their job or task.					
Strongly Disagree	20	9.2			
Disagree	24	11.0			
Undecided	21	9.6	3.5734	1.16264	Agree
Agree	117	53.7			
Strongly Agree	36	16.5			
Total	218	100.0			
There are skilled workers to collect taxes from the tax payers in Asa Local Government Area.					
Strongly Disagree	18	8.3			
Disagree	31	14.2	3.5505	1.19126	Agree
Undecided	24	11.0			
Agree	103	47.2			
Strongly Agree	42	19.3			
Total	218	100.0			

The techniques employed in collecting taxes are very efficient and effective in Asa Local Government Area.					
Strongly Disagree	27	12.4	3.3119	1.30010	Agree
Disagree	42	19.3			
Undecided	22	10.1			
Agree	90	41.3			
Strongly Agree	37	17.0			
Total	218	100.0			

Source: Researcher's Field Survey 2017

**Table 4: Impact of Revenue Generation on Community Development in Asa**

Items	Opinion	Percentage	Mean	Standard Deviation	Remark
The level of development has encouraged more people to pay taxes.					
Strongly Disagree	73	33.5			Disagree
Disagree	74	33.9			
Undecided	21	9.6	2.2706	1.23883	
Agree	39	17.9			
Strongly Agree	11	5.0			
Total	218	100.0			

Asa is ahead of other local governments in Kwara State in provision of basic amenities.					
	92	42.2			
Strongly Disagree	67	30.7			
Disagree	15	6.9	2.1239	1.28740	Strongly Disagree
Undecided	28	12.8			Disagree
Agree	16	7.3			
Strongly Agree	218	100.0			
Total					
Revenue generation supports availability of borehole and well water.					
	53	24.3			
Strongly Disagree	38	17.4			
Disagree	28	12.8	2.8991	1.38421	Agree
Undecided	76	34.9			
Agree	23	10.6			
Strongly Agree	218	100.0			
Total					
Grading of roads is executed on yearly or quarterly basis by the council through Asa Internal Generated Revenue.					
	60	27.5			
Strongly Disagree	91	41.7	2.2844	1.13667	Disagree
Disagree	15	6.9			
Undecided	49	22.5			
Agree	3	1.4			
Strongly Agree	218	100.0			
Total					

Total					
Poor basic amenities have led to loss of lives.					
Strongly Disagree	7	3.2			
Disagree	14	6.4	3.9954	.99537	Agree
Undecided	24	11.0			
Agree	101	46.3			
Strongly Agree	72	33.0			
Total	218	100.0			
The income generation in Asa is used to build and maintain hospitals.					
Strongly Disagree	87	39.9			
Disagree	58	26.6			
Undecided	18	8.3	2.2523	1.32527	Strongly Disagree
Agree	41	18.8			Disagree
Strongly Agree	14	6.4			
Total	218	100.0			
Internal generated revenue is used to build shopping complex and modern market in Asa local government area.					
Strongly Disagree	62	28.4		1.33419	Disagree
Disagree	66	30.3	2.5321		
Undecided	18	8.3			
Agree	56	25.7			

Strongly Agree	16	7.3			
Total	218	100.0			
Maintenance of schools in Asa local government is done through Internally generated revenue.					
Strongly Disagree					
Disagree	83	38.1		1.19696	Strongly
Undecided	79	36,2	2.1193		Disagree
Agree	11	5,0			
Strongly Agree	37	17.0			
Total	8	3.7			
	218	100.0			

**Table 5: Testing of Hypothesis 1**

**Relationship between sources of revenue and capacity of revenue generation**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std Error	Beta		
( Constant)	.341	.107		3.190	.002
AV_CAPACITY2	.875	.020	.957	42.867	.000

Source: Researcher's Field Survey 2017

The table shows that the difference between sources of revenue generation and capacity of revenue generation is .875 while significant level of AV\_CAPACITY2 is .000. Therefore, the hypothesis is rejected.

**Table 6: Testing of Hypothesis 2**

**Relationship between revenue generation and utilization in Asa**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std Error	Beta		
( Constant)	.341	.107		3.190	.002
AV_IMPACT2	-.043	.024	-.040	-1.773	.078

Source: Researcher’s Field Survey 2017

The table shows that the difference between revenue generation and utilization is -.043 and the significant level is .078. Therefore, the hypothesis is accepted.

**Qualitative Report of Interview**

The interview is one of the methods of gathering information or data. The interview was made for this study from 6 respondents comprising of the staff of Asa local government council and staff of Kwara State Internal Revenue Service and community members. The advantage of this is to comprehend complex issues and seek clarification on certain issues on revenue generation in Asa local government. The interview was conducted by making use of some criteria that were used in the questionnaire.

**Interview on Sources of Revenue Generation in Asa Local Government**

From the interview, it was revealed that Asa local government generates revenue through external sources and internal sources. External Sources: The internal sources include local rates and commission paid to local government for assisting in the collection of some taxes or dues on behalf of the state government. The local government generates revenue through market rates

and levies excluding any market where state finance is involved, wheel-barrow fees, permits fees, local government business investment, tenement rates, fees from schools established by the local government, shops and kiosk rates, slaughter slab fees, birth and death registration fees and naming of street registration fee, excluding any street in the state. The report showed that Asa generates income from right of occupancy fees on lands, cattle tax payable by cattle farmer only and religion places establishment permit fee. This is similar to previous study of Agu (2007) identified the external and internal sources of revenue to the local governments. According to her, the external sources of revenue to local government in Nigeria are: statutory allocation and loan while the internal sources include: community tax or flat rate tax, fees, licenses, registration of marriages, development rate, capitation and other forms of rates, registration of births and ;deaths, property rate, registration of public eating housed. She also mentioned grant-in-aid as non-statutory allocation from the Federal government to the state or local government or from state to local government usually to augment the recipients' revenues. This is also similar to Adenike (2006) that the internally generated revenue sources of local government comprise taxes, rates, fines, fees, and licenses and other miscellaneous sources.

However, the Kwara State Government has established Kwara State Internal Revenue Service in 2016 to handle all forms of revenue generation in the Asa local government of kwara State. According to report, the reason for the establishment of KWIRS was to harmonize revenue generation and improve the level of income in the local governments. Finding from the interview showed that “there was agreement of 30% generated revenue to be remitted to Asa local government area every month”. Such decision was reached at the Joint Revenue Committee Meeting.

### **Interview on Capacity of Generating Revenue**

Findings from the interview show that revenue officers are not efficient as a result of inadequate training and unnecessary political interference. The weakness of the revenue collectors gave room for consultants thereby the functions of the treasury department of Asa local government were overload by the Kwara State Internal Revenue Service. This is similar to previous study by Nwankwo (1995) that lack of adequate manpower for revenue generation by Nigerian local government, he observed that why local governments have not paid proper attention to internal

generation of revenue was due to poor staffing, sharp and fraudulent practices of the revenue collectors, lack of logistic support for revenue collectors and refusal of most citizen to cooperate in paying the necessary fees due to the local government. The implication of this is that, multiple or double taxation emanated. For instance, Personal Income Tax was 1,500 but now it has increased to 2,500. This is because, 1,500 naira goes to contractor while 1000 naira goes to the council.

### **Interview on Impact of Revenue Generation in Asa**

Finding from the interview shows that generated revenue in Asa is used to dig and maintain borehole. This is similar to. Edogbanya and Jafaaru (2013), provision of clean water for the people in the local government area. It is also in line with respondents view in the questionnaire. Based on this, it can be said that the local government has failed to provide other basic units of life such as good road, maintenance of schools and hospitals for communities.

### **Summary of Findings**

1. The result of findings reveals that majority of the respondents disagree that Asa local government generates sufficient revenue both internally and externally. This makes it difficult for Asa local government to embark on projects that will bring development to communities. The result is in line with Ola and Tonwe's (2005) assertion that the dearth of finance had always been one of the major handicaps that hinder local governments in the performance of their functions in the country. It is similar to previous study that lack of adequate funds and appropriate institutions have continued to make local government ineffective. The majority of the respondents agreed that Asa local generates revenue through marriage, birth and death fees. The majority also agreed that Asa receives huge amount of money from market rates and levies. This is in line with interview report that Asa local government generates more income in Alapa, Ote, Eyekorin markets amongst others. However, majority disagreed that the local government generates revenue through public convenience sewage and refusal disposal fees. The result is true because it is in line with interview report that Asa local government did not generate revenue through public convenience sewage and refuse disposal since majority of the communities are in the rural areas. The finding shows that Asa local government borrows from

State and financial institutions and collects permit fee on land establishment within its jurisdiction.

2. The finding shows that Asa local government does not have efficient tax enforcement. This is similar to Adewale (1998) and Ezeani (2004) stated that most of local governments cannot enforce bye laws on revenue collection. In some cases the law of revenue collection is not updated. They also maintained that there is also poor communication network especially in the reverie areas. The majority of the respondent agreed that revenue officers are more efficient than the consultants. The study revealed that there are skilled workers to collect taxes from tax payers in Asa local government area and the majority agreed that the techniques employed in collecting taxes are very efficient and effective in Asa.

3. The finding reveals that majority disagreed that the level of community development has encouraged more people to pay taxes. Also, majority of the respondent strongly disagree that Asa is ahead of other local governments in Kwara State in the provision of basic amenities while the majority agreed that revenue generation supports availability of borehole and well water. This is similar to. Edogbanya and Jafaaru (2013) stated that provision of clean water for the people in the local government area. From the findings, majority of the respondents disagreed that grading of roads is executed quarterly or yearly basis by the council through Asa Internal Generated Revenue. The study revealed that the majority of the respondent agreed that poor basic amenities have led to loss of lives while the majority strongly disagreed that the income generation is used to maintain and build hospitals in Asa. It is also discovered that majority of the respondents disagreed that internal generated revenue is used to build shopping complex and modern market in Asa local government area while the majority strongly disagreed that maintenance of schools in Asa local government is done through Internally generated revenue.

### **Conclusion**

This study identified and examined various sources of revenue generation, the capacity, impact of revenue generation in Asa local government of Kwara State. The study revealed that Asa local government generates income from both ointernal and external sources. The generated revenue is used to dig well water and boreholes in Asa Local Government of Kwara State, Nigeria.

### **Recommendations**

The generated revenue should be used to provide basic needs for the populace so as to encourage many people to pay tax. Autonomy should be given to local government so as to enable the council to function appropriately. The use of council staff should be encouraged. Enough staff should therefore be employed by the council to man the various revenue units of Asa local government. Adequate legislation on revenue tariff is very necessary therefore; the council should ensure that its legislative body makes an up-to-date tariff to forestall instances of use of discretion by revenue collectors. The local government chairman should ensure that machinery put in place to generate more revenue internally to enable them do more developmental projects.

The State Government/ Kwara State Internal Revenue service should ensure justice, transparency and accountability in disbursing the generated revenue to Asa local government. Asa local government authorities should not be over-dependent on statutory allocation from the federal government. Training and re-training programmes for the revenue officials should be organized to enable them meet the challenge of the new millennium. Enlightenment campaigns on the revenue to be paid by individual should be carried out. Communication gadget, vehicle and motor cycles and security should be provided for the revenue personnel. Provision of good incentive and remuneration should be made available to workers. This will encourage and boost their morale in discharging their duties. There should be periodic monitoring of project so as to ensure that contractors do what is expected of them. Political consideration in the allocation of contracts should be discouraged. Asa local government should embark on meaningful project so as to improve standard of living in the community level.

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